This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of claims:

 (Currently Amended): A process for producing a compound of formula I and a compound of formula VII:

wherein

 $R_1 \ is \ C_{1\cdot12} \ alkyl, \ C_{2\cdot12} \ alkenyl, \ C_{2\cdot12} \ alkynyl, \ C_{6\cdot12} \ aryl, \ C_{3\cdot10} \ heterocycle, \ C_{6\cdot12} \ aralkyl \ or \ C_{3\cdot10} \ heterocycle, \ Arabel{eq:condition}$

 $R_2 \ is \ CO-C_{1\cdot 6} \ alkyl, \ CO-C_{6\cdot 12} \ aryl, \ CO-C_{1\cdot 6} \ alkoxy, \ CO-C_{6\cdot 12} \ aryloxy, \ or \ CO-C_{6\cdot 12} \ arylalkyl;$ arylalkyl;

said process comprising:

a) subjecting a compound of formula II:

to an enzymatic diastereomeric resolution in the presence of a suitable amount of Pig Liver Esterase enzyme or Porcine Pancreatic Lipase enzyme;

- b) recovering said a compound of formula I and a compound of formula VII,
- 2. (Original): The process according to claim 1, wherein R_1 is C_{1-12} alkyl.
- 3. (Previously Presented): The process according to claim 1 wherein R_2 is CO-C₁₋₆ alkyl.
- 4. (Previously Presented): The process according to claim 1, wherein R_2 is $CO\text{-}C_{6\text{-}12}$ aryl.
- 5. (Previously Presented): The process according to claim 1, wherein the enzyme is Pig Liver Esterase.
- (Previously Presented): The process according to claim 1, wherein the enzyme is Porcine Pancreatic Lipase.
- (Previously Presented): The process according to claim 1, further comprising:
 a) replacing the functional group at position C4 of the compound of formula I to produce a compound of formula V:

wherein B is purine or pyrimidine base or an analogue thereof;

- b) removing the group R₂ of said compound of formula V; and
- c) recovering a compound of formula VI:

or a pharmaceutically acceptable salt thereof.

8. (Previously Presented): The process according to claim 7, wherein

B is:

R₃ is H, C₁₋₆ alkyl, C₁₋₆ acyl, or CO-R₉;

R₉ is H or C₁₋₆ alkyl;

 R_4 and R_5 are each independently H, $C_{1:6}$ alkyl, bromide, chloride, fluoride, iodide or CF_3 ; and R_6 , R_7 and R_8 are each independently H, bromide, chloride, fluoride, iodide, amino, hydroxyl, or $C_{1:6}$ cycloalkylamino.

(Cancelled):

- 10. (Original): A process according to claim 1, wherein R_1 is C_{1-12} alkyl and R_2 is $CO\text{-}C_{6-12}$ aryl.
- $11. \qquad \hbox{(Original): A process according to claim 1, wherein R_1 is methyl and R_2 is benzoyl.}$
 - 12. (Currently Amended): A process for producing a compound of formula III and a

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compound of formula X:

wherein

 $R_{11} \text{ is } C_{1\cdot12} \text{ alkyl}, C_{2\cdot12} \text{ alkenyl}, C_{2\cdot12} \text{ alkynyl}, C_{6\cdot12} \text{ aryl}, C_{3\cdot10} \text{ heterocycle}, C_{6\cdot12} \text{ aralkyl or } C_{3\cdot10} \text{ heteroaralkyl}; \text{ and } C_{3\cdot10}$

 $R_{12} \text{ is CO-C}_{1:6} \text{ alkyl, CO-C}_{6:12} \text{ aryl, CO-C}_{1:6} \text{ alkoxy, CO-C}_{6:12} \text{ aryloxy, or CO-C}_{6:12}$ arylalkyl,

said process comprising:

a) subjecting a compound of formula IV:

to an enzymatic diastereomeric resolution in the presence of a suitable amount of an enzyme, wherein said enzyme is Candida Antarctica "A" lipase, Candida Antarctica "B" lipase, Candida Lypolitica Lipase, or Rhizomucor Miehei Lipase; and

- b) recovering a said compound of formula III and a compound of formula X.
- 13. (Original): The process according to claim 12, wherein R₁₁ is C₁₋₁₂ alkyl.
- $14. \qquad \mbox{(Previously Presented): The process according to claim 12, wherein R_{12} is CO-C_{1-} alkyl.}$

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- 15. (Original): The process according to claim 12, wherein R₁₂ is CO-C₆₋₁₂ aryl.
- (Original): The process according to claim 12, wherein the enzyme is Candida Antarctica "A" lipase.
- (Original): The process according to claim 12, wherein the enzyme is Candida Antarctica "B" lipase.
- (Original): The process according to claim 12, wherein the enzyme is Candida Lypolitica Lipase.
- (Original): The process according to claim 12, wherein the enzyme is Rhizomucor Miehei Lipase.
- (Previously Presented): The process according to claim 12, further comprising:
 a) replacing the functional group at position C4 of the compound of formula III to produce a compound of formula VIII:

wherein B is purine or pyrimidine base or an analogue thereof;

- b) removing group R₁₂ of said compound of formula VIII;
- c) recovering a compound of formula IX:

or a pharmaceutically acceptable salt thereof.

21. (Previously Presented): The process according to claim 20, wherein

B is

$$\bigcap_{N \to 1}^{N+R_3} R_4 \qquad \bigoplus_{N \to 1}^{HN} R_5 \qquad \bigcap_{N \to 1}^{R_6} \bigcap_{N \to 1}^{N} Or \qquad \bigoplus_{N \to 1}^{HN} \bigcap_{N \to 1}^{N} G$$

R₃ is H, C₁₋₆ alkyl, C₁₋₆ acyl and CO-R₉;

Ro is H or Ch6 alkyl;

 R_4 and R_5 are each independently H, $C_{1:6}$ alkyl, bromide, chloride, fluoride, iodide or CF_3 ; and R_6 , R_7 and R_8 are each independently H, bromide, chloride, fluoride, iodide, amino, hydroxyl or $C_{3:6}$ cycloalkylamino.

22. (Cancelled):

- $23. \qquad \text{(Original): A process according to claim 12, wherein R_{11} is $C_{1\cdot 12}$ alkyl and R_{12} is $CO\text{-}C_{6\cdot 12}$ aryl.}$
- 24. (Original): A process according to claim 12, wherein R_{11} is methyl and R_{12} is benzoyl.
- (Previously Presented): A process according to claim 1, wherein said process is carried out at a pH of 6 to 8, at a temperature in the range of 5 to 50°C, and in the presence of a

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solvent, and the concentration of enzyme with respect to the solvent is 1 mg/ml to 100 mg/ml.

- 26. (Previously Presented): A process according to claim 1, wherein said process is carried out at a pH of 6 to 8, at a temperature in the range of 5 to 50°C, and in the presence of a solvent, and the concentration of enzyme with respect to the solvent is 1 mg/ml to 100 mg/ml.
- (Previously Presented): A process according to claim 1, wherein the weight ratio
 of the amount of enzyme to the amount of the compound of formula II is 1% to 25%.
- 28. (Previously Presented): A process according to claim 1, wherein the weight ratio of the amount of enzyme to the amount of the compound of formula II is 5% to 10%.
- (Previously Presented): A process according to claim 12, wherein the weight ratio
 of the amount of enzyme to the amount of the compound of formula IV is 1% to 25%.
- (Previously Presented): A process according to claim 12, wherein the weight ratio
 of the amount of enzyme to the amount of the compound of formula IV is 5% to 10%.